1947 48 File no 73-47

mil sl no 4041

Part B for

subject

Jurisdiction of toll licensed
books in Chittaurgarh
municipality

L 178-64-66 R. 19.6.64

The — de Kolar
Rev commr
— Chittaurgarh
to Govt

I am directed to forward herewith a copy of the proposal to assume jurisdiction and levy fees in respect of toll licensed books in Chittaurgarh municipality for the sanction of the Government.

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF
HIS HIGHNESS THE MAHARAJA OF MYSORE

No 252/ B L C

Bangalore dated 4th April 1946

7064

From

M SHAMANNA Esq M A
Comptroller to the Government of
His Highness the Maharaja of Mysore
BANGALORE

To the Revenue Secretary
to Government Bangalore

Sir,

In forwarding herewith for reference copy of letter No 252/ BLC dated 15-11-45 to the Deputy Commissioner Kolar District regarding the non-production of the toll ticket books relating to the Chintamani Municipality on and after 1st March 1943 for audit, I have the honour to state that in spite of two reminders to the Deputy Commissioner, Kolar District in Nos 540/BLC dated 26-12-45 and 434/BLC dated 7-2-1946 to ascertain and intimate the cause for the non-production of the above toll ticket books, and to arrange for their production for audit check, there has been no response till the close of local audit of that municipality It therefore appears to be highly suspicious whether the toll ticket books in question really exist, as otherwise there should have been no difficulty to make them readily available for audit, along with other records I request you to kindly bring the above default to the notice of Government for taking suitable action in the matter

I have the honour to be,
Sir
Your most obedient servant,

M Shamanna
COMPTROLLER

sent with a draft letter for approval
KLB 8/4

Revised draft 8/4/46

CR

TYPING SECTION
10 APR 1946

To the Dy Commr Kolar
No L 10857 Dy 12-4-46
Calls for a report of action taken before the end of this month

Sec A 15/4

Letter o 252/BLAC addressed to the Deputy Commissioner
Pol r District Polar
-- --

I have the hor our to st te that the auditors who are now auditing the accounts of the Chintamani unicipality from 42-43 and onwards have brought to my notice that neither the used up toll ticket bocks on and after 1st March 43, 19 for the rest of the period of 42-43 not covered by the special audit conducted in connection with the defalcation nor the blank ticket books remaining unused have been produced for audit It is not therefore possible to check the correctness of the collections and the remittances under this item of revenue it has not been possible from the entries made in the day book to check the contin ity of the serial n mber of books and tickets used therein under various denominations There appears to be no reason for their non-production when the other receipt books have been carefully maintained as per the personal instructions of Mr S Raghavach B A the then Asst Comptroller during the insp ction of accounts in February 1945

The measurement book No 2 being the most important and initia record to check the work bills has also not been produced inspite of frequent reminders from the auditors

I request you therefore to kindly enquire of the non-production of the toll ticket books and the measure ent books and intimate the result of the action taken by you

Copy'
Superintendent of Police
for Asst Comptroller

Building the Tollgate works at Chintamani

7553/L

From the D C Kolar dt

to AS c 620/45- dt 22/4/46

forwards a report on the matter

1-076/41

3 The D's report is submitted for perusal. Further report in the matter may be awaited subject

to 4/5/46.

4) The D's report dated 22 4 46 is for perusal. It may be sent to

A | the Comptroller for remarks, if any. Arrangements should have been made to preserve these Wyatt's works & other records safely. File the enclosures were annexed, by the D-A & Staff of the Comptroller's office. Otherwise it would give room to reasonable suspicion to say that they were manufactured to suit the purpose put forward by Respondent 3 subsequently.

6) As may be seen

Please Consult Revenue Secy & Comptroller

7/5/46

Dy Secy

U O No 296 dated 14 5 46

forwarded with compliments to the comptroller to favour of remarks on the report submitted by the Deputy Commissioner, Kolar district in the matter

No 090 D/15/5/46

By order

Ramachandran
P.S. to Revenue Secretary

J O No 320/CLAD dated 25-5-46

Returned with compliments

It has been already stated by the Assistant Comptroller Local Audit Circle, Bangalore, in his letter No 252/BLAC dated 15-11-1945 to the Deputy Commissioner, Kolar District that the Toll collections of Chintamani Municipality were not susceptible of check by the Local Auditor for the reason that there was no proper recording in the day book showing the continuity of Sl No of ticket books and tickets used therein apart from the non-production of the Toll ticket books Frequent reminders were being issued to the Deputy Commissioner to arrange for the production of the used toll ticket books No objection statement could therefore be possibly issued relating to the item of toll revenue by the auditor From this, it cannot be presumed that there was nothing wrong about the toll revenue receipts and remittances

In this connection, reference is invited to paras 23

1055

615/27/46

and 24 of the Special audit report on the accounts of the Chintamani Municipality sent with this office letter no 434 CLAD dated 1-5-45 regarding the unsatisfactory maintenance of the Toll accounts and possible leakage of revenue Special arrangements should have been made to preserve the Toll Ticket books in question pending final orders of Government in the matter The Stock Register shows only receipts, and not issues

11 In these circumstances, it cannot be said that the Toll has been properly accounted for by the Municipality and that there was no leakage of revenue in the absence of the production of the Toll Ticket books for audit and rendering complete and correct accounts for the same

12 The Vice President should not have ordered the destruction of the records on the plea that they had been attacked by the white-ants without the personal examination of the remnants by the President listing them out and obtaining his written approval thereto This is definitely beyond his powers and a violation of the rules governing the preservation of records

M Shamanna
Comptroller

HRS
25/6/46

13 If approved, the D C Kolar may be asked to
submit the accounts for
the year 1944-45 for
audit by us.

14 Submitted with a draft letter
at C for approval. If it may be approved, a copy
of the letter may be sent to the Comptroller for information as above.
Refer para 24 of Rev Regn Comptroller's report supra

7/7/46

Instruction to Deputy Commissioner Chittagong Hill Tracts

17) Draft letter to DC may be issued for signature of Minister for Agr

18)

19)

To, the D C Chittagong

2 141 2 of 30/7/46 calls for further report

TYPING E
15 JULY 1946
SECTION
REVISED

From The Dy Commissioner, Chittagong No A & C 690/46 dt 16 6 47 States that the Report is awaited from the President of the Chittagong Town Municipality

20) For orders if a further Report may be awaited

21) yes

Sec A 7-7-47

100860746 ✓ 6509
2

Letter no A S C 690/45-46 dy 26-4-48 from the Dy Comm Kolar Dt, furnishing further information in the matter

22) The report received from the Dy Comm Kolar Dt is submitted for perusal

23) It is reported that the explanation furnished by Sri Shankarappa, Head clerk of the mfs/cs not satisfactory, that there is nothing to show that there has been a misappropriation of the money & that the only objection is that the toll-gate ticket books used & ~~disposed~~ unutilised for a period of three months from 1st March 1943 till the end of the year 1942-43 were destroyed in violation of the rules governing the preservation of records. It further it is stated that the remarks of the Dist & the Vice Dist Court not be taken on the explan of the official as they are no longer holding the office.

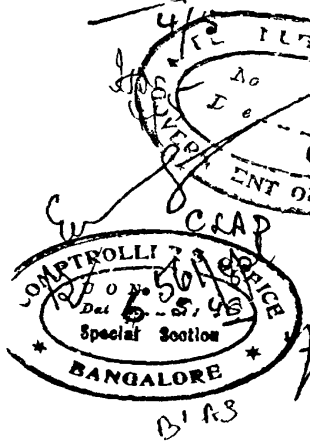
24) In the above circumstances the Dy Comm. Kolar Dt, thinks that the disciplinary action against the official for his neglect of duty to exercise proper control or to preserve the important records may be taken & further action set at rest.

10056(J)-46 ✓ 6509

He requests that the audit objection may be waived

If agd, the file will be sent to the Comptroller for his further remarks

Submit for orders



WW NO 309 d 5-5-48 forwarded with compliments to the Comptroller for the favour of his remarks in the light of the report now received from the Deputy Comr, Kolar Dist (vide para 9 to 12 of the notes dated 5/5/48)

5/5/48

U 097 C L A D U O No 417/C L A D Dated 20th May 1948

Returned with compliments -

26) 2 I have already furnished my remarks in this office U O Reply No 320/C L A D dated 25th May 1946 In the absence of the production of the Toll Ticket Books in question for audit and rendering complete and correct accounts for the same I have no further remarks to offer

Deputy Comptroller

for Comptroller

24/5

27) The Comptroller refers to his previous remarks made in his U O reply No 320 dated 25th May '46 and wishes to make no further

Destruction of Toll Gate ticket Books 6509/[illegible]
in Chintamani Municipality

paras 9 to 12 [illegible] Submitted for orders

25/5 Pr 26/5/48 28) The toll-gate ticket books of Chintamani Municipality for the period of three months 1st November to the end of January 43 were destroyed in violation of the rules governing the preservation of records. These are understood to have been burnt along with the other records meant for destruction by the Municipal Head Clerk on 9/2/44 at Kanakapura. An objection has been raised that these books were not produced for audit

29) We do not consider that there is anything to show that, as a consequence of the destruction of these records, there has been a misappropriation of municipal money. As the then President has resigned and is out of office, their explanation as to how the said books came to be burnt could not also be secured

30) No useful purpose would be served by pursuing the matter further

650 9/- mL 17# 73-47

3L) Hence the proposal of the DC to waive the audit objection and to take disciplinary action against the HL Head or clerk who Handicapped may perhaps be approved.

newspaper for 27/8/48

11271/2'13/

3M) In the circumstances the proposal at 'A' may be approved

OFFICE OF THE MINISTER FOR LOCAL SELF GOVERNMENT
No 28258
Date 2.5.1948

yes
ok
10/6/48

A

31/5/48

G
14/6

DM letter for 14/6/48

Sent with a draft EO for appl

1576

for 15/6

Jtsw for 15/6/48

1L41) To Mr Dy Comm, Kolar &
Mr Dev Comm.
Mr Comptroller
No L 17864-6 dt 19-6-48
Issues instructions on the matter

28/6

Appendix F (G—1)

SUBJECT

Section

File No

Serial No

Diary No of letter replied to

No 10857

General and Revenue Secretariat

( )

To

The Dy Comm Kolar Dt

the 194

Date of issue 12.4.46

Sir,

I am directed to forward herewith a copy of letter No 280/ CL A & D dt 5-4-46 received from the Comptroller to Govt in regard to the non production of the toll ticket books relating to the Chintamani Taluq Mdg on & after 16th March 1943 & to request ~~you to forward a report~~ that the ticket books in question may be awaited to be made available for audit. Kind reference is also invited

Signed by

List of enclosures

Copied by

Examined by

WD 0874—GPB— 5 000—20 11 4

to letter No 252/B &c addressed
to you by the Comptroller
on this subject
A report of action taken
in this behalf may be forwarded
to Govt for information before the
end of this month

I have &c

Sd/-

Secy to Govt

Ubz Rev Deptt

C 15 C Sec/45-46 (pt)
Enc 2

Office of the Deputy Commissioner,
Kolar District
Dated, Kolar the 23rd April 1946

To

The Secretary to Government of Mysore,
Revenue Department, Bangalore

RFV Sec'tt
7555
28 APR 1946
LSG BRANCH

Production of collection books and current book of adjustment relating to Municipalities for purposes of audit

Sir,

With reference to your letter No I 10857 dated 19/4/46 on the above subject, I have the honour to forward herewith a copy of letter No C 193/10-4-46 from the President of the Municipality and to state as follows:

2 On receipt of letter dated 10/11/45 from the Assistant Comptroller, the President of the Municipality addressed a personal letter to Mr Rattan and arrangements for the production of collection books and the current book required to be the itinerant auditing staff, as mentioned in Assistant Comptroller's letter to the Kolar on 4/1/46 to this effect It is seen from the enclosed statement submitted by the President that the requirement books relating to all the municipalities of the Kolar District on 23/10/45 were ready for the period 1943 to June 1945 It is reported that the bundle of records containing the collection books relating to Tax Statements and the current book required for the period 1943 to June 1945 were produced in the presence and under the personal supervision of the Vice President on 23/10/45 but the same could not be produced before the audit staff for audit It is however explained that the collection books relating to Tax Statements and the current book required for the period 1943 to June 1945 were not produced before the audit staff as the accounts must have been completely written and the accounts properly closed on account of the Plague epidemic which was then raging in the District

3 In these circumstances the Comptroller to Government has been addressed by me as to the further action, if any, that is necessary in the matter and whether the primary objections raised during the course of audit have not been properly answered by the Municipality before/I shall take further action in the matter

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Kolar District

Letter No C 19-/44-45 dated 1/4/45 from the President, Municipal Council, Chittagong, to the Deputy Commissioner, Kolar District

Subject: Production of toll ticket books and Receipt book for the Audit

With reference to your D C No 45 C 1916/45-46 dated 14/4/46 on the above subject, I beg to state that the requirement book was since traced and made available for audit A copy of the note of the Auditor dated 29/12/45 is hereunto submitted for kind perusal

The toll ticket books for the period from April 1943 to June 1943 were not traced The receipt books up to March and other Miscellaneous receipt books previously existed are kept in a bundle before they are destroyed after the prescribed period the bundle was attested by white-ants and under the direct supervision of the Vice President, this bundle was destroyed on 23/5/45 It is possible that the toll receipt books relating to the period under objection were also mixed up with the audited receipt books However the auditor checked the toll cash book with the remittance Register and also with the stock Register of receipt books The final objection at Item 1 of the auditor does not contain any reference to these Toll receipt books or the requirement book (vide item No 78) and it is presumed that the auditor must have been satisfied that all the toll collections were duly accounted for If however the objection still stands it may kindly be communicated to be received

---

Copy

PS

Deputy Commissioner, Kolar

Office of the President Town Municipal
Council Chintamani Dated 16-4-46

Note of the auditor

Production of Measurement Book for audit

Since Produced
Sd B K D
23-12-45

Extract

President
Town Municipal Council
Chintamani
16/4/46

G R S App F G 3

GENERAL AND REVENUE SECRETARIAT

(*Continuation sheet draft form*)

L 1412 & 30 7 46

To,

The D C Kolar Dist

Sir,

With reference to the correspondence ending with your letter No A5 C 690/45 & 22/4/46 re production of Toll gate books and Reassessment book of the Chintamani Town mlg, for the purposes of audit, I am directed to state as follows:-

It has already been stated by the Assistant comptroller, Local Audit cadre, Bangalore, in his letter No 252/BLA-C & 15/1/45 addressed to

WD 03697—GPB—30 000—2 2 4v

you that the Toll collections in this Mill were not susceptible to check by the Local Auditor for the reason that there was no proper record in the Day Book showing the entirety of sd No of ticket books and tickets used thereon apart from the non-production of the Toll tickets books. Frequent reminders were ~~being used~~ sent to have been issued to you for the production of the used Toll ticket books, and in the absence of these books, no objection statement could be raised by the Auditor relating to the item of toll revenue. From this, it cannot be presumed that there was nothing wrong about the toll revenue receipts and remittances - special arrangements at the time of collection, reference is invited to paras 23 and 24 of the Special Audit Report on the accounts of the Council should have been made to produce the Toll Ticket Books and the Stock Register shows

G R S App F G 3

GFNERAL AND REVENUE SECRETARIAT

(*Continuation sheet draft form*)

~~chief~~ ~~and~~ ~~self~~ saw only receipts and not issues.

In the above circumstances, it cannot be said that the Toll has been properly accounted for by the ~~the~~ Toll and that there was no leakage of revenue, in the absence of the production of the Toll tickets books for audit and rendering complete and correct accounts for the same. The Vice President should not have ordered the destruction of the records on the plea that they have been damaged by the

WD 03697—GPB—30 000—2 2 40

whole - and is without the personal
examination of the remnants
by the president testing them out
and obtaining his written
approval thereto. This is definitely
beyond his powers and is in violation
of the rules governing the preservation
of records.

In the light of the
above observations, I am to request
you to furnish your further remarks
in the matter, very early.

Thanking you

Yours

11/7/46

from Jersey

Kolar Distri
REVENUE SECRETARIA
6509
3MAY1948

'5 C 690/45-46 Office of the Deputy Commissioner,
Kolar District,
Kolar dated 18t February 1947

CR 69/9

To

Dr[illegible] Secretary to Govern ent of Mysore,
Revenue Department, Bangalore

Subject - Non-production of the foil ticket Books relating to the Chintamani Municipality for audit period after 1-3-1943

Sir,

With reference to your letter No L 10924 dated 5-2-47 on the above subject, I have the honour to state that the report called for from the President, Chintamani has not been received so far He has been strictly reminded to day to expedite his report and a further reply will be sent to you on receipt of the President's report

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Kolar District

sent for perusal
will be awaited

Receipt of further report
yes till the end of March 47
[illegible]

olar District
REVENUE SECRETARIAT
6509

A5 C 690/46-47

Office of the Deputy Commissioner,
Kolar District,
Kolar, Dated the 16th June 1947

To

The Secretary to the Government,
Revenue Department, Bangalore

REVENUE SECRETARIAT
No. D. Sir,

GEN & RE CHETARIAT
10056
19 JUN 1947
ECH

Subject Non-production of the Toll Ticket Books relating to Chintamani Municipality for audit or and after 1-3-1943

With reference to our reminder letter No L 16485 dated 29-5-47 on the above subject, I have the honour to state that the final report has not been so far received from the President Municipal Council, Chintamani irspite of reminders He has been again requested to day to expedite his report and after receipt of this report from him, a further communication will be made to you

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Kolar District

Bk

45 c 60C/45-46 Office of the Deputy Commissioner, Kolar District
Kolar dated the 26th April

The Secretary to Government of Mysore,
Revenue Department, Bangalore

2nd 73-47-40

Subject - Letter o I 1412 dated 30th July 1946 from the Secretary to Government Revenue Department, Bangalore, regarding the destruction of toll-gate ticket books in Chintamani Municipality

===

I have the honour to state that the President, Municipal Council Chintamani in his letter dated 23/6/47, enclosed in the records reported that in his opinion Mr T C Shankarappa, Municipal Head Clerk, should not have got the toll-gate ticket books in question burnt in the light of the statements given by Peon Sheik Jaffer and Jaffedar Ramaiah working in the Municipal Office. The statements of these persons recorded before the President are enclosed. They have stated that Shankarappa also got some receipt books burnt along with the other records which were ripe for destruction. Clerk Padmanabaiah, in his statement dated 23/5/47 before the President states that some of the receipts books kept in the Iron safe were taken out and burnt and that he came to know about it from Jaffedar Ramaiah.

Mr Shankarappa was directed to furnish his explanation on the charges framed against him and his explanation dated 13/5/47, 16/6/47 and 5/9/48 are enclosed in the records. He has stated that he knew nothing except what was disclosed in the enclosed correspondence and that he was not aware even of what was stated in the letter of the President dated 10/ /46 to the effect that he took orders of the Vice-President for destruction of these toll ticket books. He further states that the vouchers relate to the period for which he was not the Head Clerk and that he was not the custodian of these records.

The explanation furnished by Mr Shankarappa is not at all satisfactory. He has not answered properly the charges levelled against him. However, there is nothing to show that there has been misappropriation of Municipal money as already stated in my letter dated 22/4/46 by the destruction of these records. The only objection is that the toll-gate ticket books used and unused for a period of three months from 1st March 1943 till the end of the year 1942-43 were destroyed in violation of the rules governing the preservation of records.

The President and the Vice-President in office at that time could not be asked to furnish the remarks on the examination of this official, as they are no longer holding the office. I think that disciplinary action against the Municipal Head Clerk Thankappan for his neglect of duty to exercise proper control so to preserve the important records may be taken and further action set at rest I request that the objection of the Municipal Branch may be kindly waived. Separate disciplinary action will be taken against Thankappan for his lapses on receipt of orders.

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Kollam District
Absent from HQ

MS

G R S App I VI—G 2]

SUBJECT

Diary No of letter replied to 6509

General and Revenue Secretariat

( )

the *194*

Date of issue 19-6- 1948

Signed by Sd/- J Rao

May this be—

( ) printed ?

( ) treated as a Standing Order ?

(iii) published in the Gazette English Part ?

(ii) translated ?

(v) placed at the disposal of the Press ?

(iv) published in the Gazette Kannada Part ?

Section [illegible]

File No 73 47

Serial No 41

Proceedings of the Government of His Highness the Maharaja of Mysore

Read— Correspondence ending with letter No AS C 690/45-46 dt 26-4-48 from the Dy Commissioner dt, regarding the destruction of Toll-gate ticket books in the Chintamani town mcpl

2 Correspondence ending with Note No/No 417/C & A dt 2nd ~~Order thereon.—Nil~~ Govt on 5-48 of the Comptroller on the subject.

R 12864-6

Order No 19-6-48

The toll-gate ticket books of the Chintamani Town mcpl for the period of three months from 1st March 1943 till the

end of June 1943 were destroyed by Sri T G Shankarappa, Head clerk of the Mdy in violation of the rules governing the preservation of records. The ticket books in question are stated to have been burnt along with the other records meant for destruction. It is reported that the Auditors while auditing the accounts of the Mdy have raised an objection to the effect that these books were not produced for audit. The Dy Commr, Kolar who was consulted in the matter, states that there is nothing to show that, as a consequence of the destruction of these records, there has been a misappropriation of the money and that therefore ~~the request for~~ sanction may be accorded to waive the audit objection and ~~to take~~ disciplinary action taken against the Head clerk, Sri Shankarappa

List of Enclosures

Copied by

Examined by

the above cases,
In view of the facts & circumstances
Govt are pleased to approve
of the above recommendation of
the Dy Commr, Kolar & the
matter in this behalf is approved

The Dy Commr, Kolar
He is requested to submit a
report to Govt as to the
disciplinary action to be
taken against the Head clerk,
Sri Shankarappa of this Municipality

for --
Under Secy to Govt
Urb Dev Dept

To
The Dy Commr, Kolar (for)
The Dev Commr,
The Comptroller

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

READ -

Correspondence ending with letter No A5 C 690/45-46 dated 26th April 1948 from the Deputy Commissioner, Kolar District, regarding the destruction of Tool-gate ticket books in the Chintamani Town Municipality

2 Correspondence erding with Unofficial Note No 417/C LAD dated 20th May 1948 of the Comptroller to Government on the subject

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ORDER NO L 17864-6/MA 43-47-41
Dated, Bangalore, the 19-6-48

The toll-gate ticket books of the Chintamani Town Municipality for a period of three months from 1st March 1943 till the end of June 1943 were destroyed by Sri T G Shankarappa, Head Clerk of the Municipality in violation of the rules governing the preservation of records The ticket books in question are stated to have been burnt along with the other records meant for destruction It is reported that the Auditors while auditing the accounts of the Municipality have raised an objection to the effect that these books were not produced for audit The Deputy Commissioner, Kolar, who was consulted in the matter states that there is nothing to show that, as a consequence of the destruction of these records, there has been a misappropriation of municipal money and that therefore sanction may be accorded to waiving the audit objection and disciplinary action taken against the Head Clerk Sri Shankarappa In the circumstances stated above the above recommendation of the Deputy Commissioner, Kolar District, is approved

for Secretary to Government,
Revenue Department

To

The Deputy Commissioner, Kolar District, with records
Revenue Commissioner in Mysore
" Comptroller to Government